JOURNAL INDEX

JANUARY-DECEMBER 1985

ADMINISTRATION/ MANAGEMENT

The emergency department: A financial winner for hospitals in the 1980s? **Jan.** 18
Managers and physicians work together to reduce healthcare costs. **Mar.** 34
Late discharges are really communication problems. **Apr.** 122
Today's CFO: Better educated, better paid, with more responsibility **Apr.** 28
Office management: Increasing productivity in the workplace. **June** 60
Review, reaction and projection: The role of the CFO in planning. **Aug.** 54
Planning and conducting a work study. **Nov.** 101
Programming by objective links objectives to the cost of achieving them. **Dec.** 54

ACCOUNTING PRINCIPLES AND PRACTICES

Hospital cost accounting: Strategic considerations. **Feb.** 18
Hospital cost accounting—a basic system framework. **Mar.** 58
Product line costing: Developing a consistent method for costing hospital services. **Feb.** 30
Hospital cost accounting: Implementing the system successfully. **May** 76
Hospital cost accounting: Finding the software solution. **Apr.** 76
Cost and Quality: two sides of the coin in cost containment. **Sept.** 36
Cost variances in health care: When should managers investigate? **Sept.** 36
Standard cost systems lead to efficiency and profitability. **Sept.** 46
Standard costing method increases productivity. **Sept.** 81
Review of accounting terms. **Sept.** 103
Providers influence reporting policies, improve financial disclosure. **Oct.** 64
Hospitals recognize need to install or improve cost accounting systems. **Nov.** 84

AUDITING

Audit planning: A search for survival. **May** 105

BUDGETING

The budget memorandum: Reconciling fiscal and program objectives. **June** 66
Use case-mix information for budget development. **May** 62

CAPITAL FORMATION AND MANAGEMENT

Capital financing demands new, innovative practices. **Apr.** 38
Strong cash flow, balance sheet, management, key to capital needs. **Apr.** 48
Beyond the Reagan tax proposal: Hospital capital management strategies. **Nov.** 80
Caution: Leases can hide dangerous curves and clauses. **Oct.** 24

DATA PROCESSING

Automating multis: The participative approach. **Mar.** 50
Choosing and using electronic spreadsheets: The financial manager's new best friend. **Jan.** 54
Information systems: Sharing knowledge and generating revenue can be compatible motives. **May** 102
What are the vendor's responsibilities in the purchase agreement? **June** 50
Choosing the right information system for your hospital. **June** 44
Merger activity changes hospital computer market. **June** 104
Healthcare information systems: Creating the competitive edge. **June** 32
Personal computers bring mixed blessings. **July** 119
Integrated information systems offer big benefits. **July** 114
A common sense approach to leasing computer systems. **Oct.** 98
Buying a new patient accounts system. **Nov.** 90
The single vendor supplier: What are the advantages? **Aug.** 68
The multiple vendor supplier: What are the advantages? **Sept.** 78

EDUCATION/TRAINING

Accomplishing more with less, using patient education **July** 86

EMPLOYEE MANAGEMENT AND RELATIONS

Personal finance: It's not too early to start 1985 tax planning. **April** 108
How do you treat lump-sum distributions? **June** 106
Flexible benefits contain costs, are competitive, meet employee needs. **Aug.** 24
Healthcare senior management salaries lag behind general industry. **Aug.** 38
Choosing the best retirement plan for your healthcare organization. **Aug.** 46
Reward employees, achieve goals with incentive compensation. **Aug.** 50
Unionization in the hospital industry: How are wages affected? **Aug.** 30
Outpatient services generate good will. **Aug.** 71

FACILITIES MANAGEMENT

Merger and consolidation: An overview of activity in healthcare organizations. **Jan.** 18
Merger and consolidation: The motives behind healthcare combinations. **Feb.** 64
Merger and consolidation: What is the target organization worth? **Mar.** 72
Increased merger activity quickens the pace of antitrust activity. **June** 76
Shared service alternatives offer flexibility and tax benefits. **May** 66
Accounting issues: Should the merger be treated as purchase or pooling? **May** 90
Cut income taxes with reorganization planning. **Apr.** 60
Treating the merger as a taxable versus tax-free combination. **Apr.** 90
Tax-exempt hospitals and joint ventures: Does one jeopardize the other? **Sept.** 68
Strategic planning in healthcare systems raises new management concerns. **Oct.** 50
Energy conservation: A powerful tool for hospital cost control. **Dec.** 62

FINANCIAL ANALYSIS

Hospital prices and the C.P.I.: Implications for managers. **Mar.** 40
Reducing healthcare costs: Is being poorer better? **Mar.** 34
Credit market conditions affecting healthcare institutions in 1985. **Feb.** 48
Predicting hospital failure with the financial flexibility index. **May** 28

INSURANCE/RISK MANAGEMENT

Guidelines for treatment of malpractice claims reduces diversity. **Sept.** 58

MANAGEMENT ANALYSIS/ENGINEERING

Managing productivity, performance, and the cost of services. **Sept.** 22

MATERIAL MANAGEMENT

Controlling OR and CSS non-stock supply. **Oct.** 115

Continued on page 105

JOURNAL INDEX

JANUARY-DECEMBER 1985

ADMINISTRATION/ MANAGEMENT

The emergency department: A financial winner for hospitals in the 1980s? **Jan.** 18
Managers and physicians work together to reduce healthcare costs. **Mar.** 34
Late discharges are really communication problems. **Apr.** 122
Today's CFO: Better educated, better paid, with more responsibility **Apr.** 28
Office management: Increasing productivity in the workplace. **June** 60
Review, reaction and projection: The role of the CFO in planning. **Aug.** 54
Planning and conducting a work study. **Nov.** 101
Programming by objective links objectives to the cost of achieving them. **Dec.** 54

ACCOUNTING PRINCIPLES AND PRACTICES

Hospital cost accounting: Strategic considerations. **Feb.** 18
Hospital cost accounting—a basic system framework. **Mar.** 58
Product line costing: Developing a consistent method for costing hospital services. **Feb.** 30
Hospital cost accounting: Implementing the system successfully. **May** 76
Hospital cost accounting: Finding the software solution. **Apr.** 76
Cost and Quality: two sides of the coin in cost containment. **Sept.** 36
Cost variances in health care: When should managers investigate? **Sept.** 36
Standard cost systems lead to efficiency and profitability. **Sept.** 46
Standard costing method increases productivity. **Sept.** 81
Review of accounting terms. **Sept.** 103
Providers influence reporting policies, improve financial disclosure. **Oct.** 64
Hospitals recognize need to install or improve cost accounting systems. **Nov.** 84

AUDITING

Audit planning: A search for survival. **May** 105

BUDGETING

The budget memorandum: Reconciling fiscal and program objectives. **June** 66
Use case-mix information for budget development. **May** 62

CAPITAL FORMATION AND MANAGEMENT

Capital financing demands new, innovative practices. **Apr.** 38
Strong cash flow, balance sheet, management, key to capital needs. **Apr.** 48
Beyond the Reagan tax proposal: Hospital capital management strategies. **Nov.** 80
Caution: Leases can hide dangerous curves and clauses. **Oct.** 24

DATA PROCESSING

Automating multis: The participative approach. **Mar.** 50
Choosing and using electronic spreadsheets: The financial manager's new best friend. **Jan.** 54
Information systems: Sharing knowledge and generating revenue can be compatible motives. **May** 102
What are the vendor's responsibilities in the purchase agreement? **June** 50
Choosing the right information system for your hospital. **June** 44
Merger activity changes hospital computer market. **June** 104
Healthcare information systems: Creating the competitive edge. **June** 32
Personal computers bring mixed blessings. **July** 119
Integrated information systems offer big benefits. **July** 114
A common sense approach to leasing computer systems. **Oct.** 98
Buying a new patient accounts system. **Nov.** 90
The single vendor supplier: What are the advantages? **Aug.** 68
The multiple vendor supplier: What are the advantages? **Sept.** 78

EDUCATION/TRAINING

Accomplishing more with less, using patient education **July** 86

EMPLOYEE MANAGEMENT AND RELATIONS

Personal finance: It's not too early to start 1985 tax planning. **April** 108
How do you treat lump-sum distributions? **June** 106
Flexible benefits contain costs, are competitive, meet employee needs. **Aug.** 24
Healthcare senior management salaries lag behind general industry. **Aug.** 38
Choosing the best retirement plan for your healthcare organization. **Aug.** 46
Reward employees, achieve goals with incentive compensation. **Aug.** 50
Unionization in the hospital industry: How are wages affected? **Aug.** 30
Outpatient services generate good will. **Aug.** 71

FACILITIES MANAGEMENT

Merger and consolidation: An overview of activity in healthcare organizations. **Jan.** 18
Merger and consolidation: The motives behind healthcare combinations. **Feb.** 64
Merger and consolidation: What is the target organization worth? **Mar.** 72
Increased merger activity quickens the pace of antitrust activity. **June** 76
Shared service alternatives offer flexibility and tax benefits. **May** 66
Accounting issues: Should the merger be treated as purchase or pooling? **May** 90
Cut income taxes with reorganization planning. **Apr.** 60
Treating the merger as a taxable versus tax-free combination. **Apr.** 90
Tax-exempt hospitals and joint ventures: Does one jeopardize the other? **Sept.** 68
Strategic planning in healthcare systems raises new management concerns. **Oct.** 50
Energy conservation: A powerful tool for hospital cost control. **Dec.** 62

FINANCIAL ANALYSIS

Hospital prices and the C.P.I.: Implications for managers. **Mar.** 40
Reducing healthcare costs: Is being poorer better? **Mar.** 34
Credit market conditions affecting healthcare institutions in 1985. **Feb.** 48
Predicting hospital failure with the financial flexibility index. **May** 28

INSURANCE/RISK MANAGEMENT

Guidelines for treatment of malpractice claims reduces diversity. **Sept.** 58

MANAGEMENT ANALYSIS/ENGINEERING

Managing productivity, performance, and the cost of services. **Sept.** 22

MATERIAL MANAGEMENT

Controlling OR and CSS non-stock supply. **Oct.** 115

Continued on page 105

From page 101

PAYMENT FOR HEALTH SERVICES

"All payer" hospital payment systems identify achievements in healthcare cost containment. **Mar.** 20
Developing pricing policies by diagnostic grouping. **Jan.** 50
Exploring benefits of risk-based contracting under Medicare. **May** 42
Will PPS be super someday: What experts say. **July** 28
Case-mix indexes: How do they affect hospitals? **July** 38
Measuring the effect of illness severity on revenue under DRGs. **July** 52
DRG 'winners' and 'losers' affect profits under PPS. **July** 62
Defining medical record and finance department relationships. **July** 70
DRG clinical surveillance: An approach to internal control. **July** 76
Can nutrition services affect hospital costs under PPS? **July** 96

MARKETING AND COMPETITION

Income shifting after the Tax Reform act of 1984. **July** 116
NUBC issues proposed guidelines for uniform billing process. **Aug.** 60
Are national DRG rates the best choice for PPS? **Aug.** 62
Using and misusing marketing research in the healthcare industry. **Dec.** 30
Case study: Developing product lines using ICD-9-CM codes. **Dec.** 38
Case study: Analyzing opportunities by DRG and MDC. **Dec.** 44
Product line development by DRG builds market strength. **Dec.** 50

PATIENT ACCOUNT MANAGEMENT

Possible elimination of reports of eligibility. **Aug.** 88
Patient accounts: Getting it from all sides with PPS, UB-82, and DRGs. **Nov.** 24
Days in A/R stabilizing: A trend? **Oct.** 114
Linear regression: A method to accurately analyze accounts receivable. **Nov.** 50
Reduction in accounts receivable begins before patient admission. **Nov.** 60
Patient accounts change to meet demands of DRGs, UB-82. **Nov.** 68

PROVIDER ORGANIZATIONS

Capitated ambulatory plans. **Apr.** 105
Using case-mix information to evaluate the feasibility of a PPO. **Nov.** 74

TAXES

Tax shelters. **Aug.** 70
Tax shelter investments: Who may invest? **Sept.** 80
Taking advantage of the unified estate and gift tax credit. **Oct.** 100

DEPARTMENTS

As we see it, **Jan.-Mar.** 10; **Apr.-Dec.** 12
At press time, **Jan.-Mar.** 12
Chairman's vantage point, **Jan.-Mar.** 8; **Apr.-Dec.** 10
Financial manager's notebook, **Jan.** 61; **Feb.** 79; **Mar.** 93; **Apr.** 105; **May** 105; **July** 119; **Aug.** 71; **Sept.** 81; **Oct.** 115; **Nov.** 101; **Dec.** 83
Letters to the editor, **Jan.-Mar.** 16; **Apr.-May** 24; **July** 24; **Aug.** 20; **Nov.** 20; **Dec.** 20
You and your career, **Jan.** 92; **Feb.** 96; **Mar.** 104
Calendar, **Jan.** 98; **Feb.** 99; **Mar.** 114; **Apr.** 132
Classified advertising, **Jan.** 99; **Feb.** 100; **Mar.** 106; **Apr.** 130; **May** 125; **June** 133; **July** 134; **Aug.** 93; **Sept.** 105; **Oct.** 122; **Nov.** 116; **Dec.** 107
For your bookshelf, **Jan.** 94; **Feb.** 98; **Mar.** 106; **Apr.** 130; **May** 122; **June** 128; **July** 132; **Aug.** 90; **Sept.** 104; **Oct.** 118; **Nov.** 115; **Dec.** 100
Index, **Mar.** 113; **June** 130; **Dec.** 105
Test yourself, **Jan.** 102; **Mar.** 102; **Apr.** 120; **June** 120; **July** 130; **Aug.** 86; **Dec.** 92
Updata, **Jan.-Mar.** 1-4; **Apr.-Dec.** 5-8
Payment patterns, **Jan.** 96; **Feb.** 94; **Mar.** 108; **Apr.** 122; **May** 114; **June** 122; **July** 133; **Aug.** 88; **Sept.** 103; **Oct.** 114; **Nov.** 114; **Dec.** 96
Personal finance, **Apr.** 102; **May** 124; **June** 106;**July** 116; **Aug.** 70; **Sept.** 80; **Oct.** 100; **Nov.** 92; **Dec.** 82
Information systems, **May** 104; **June** 104; **July** 114; **Aug.** 68; **Sept.** 78; **Oct.** 98; **Nov.** 90; **Dec.** 80
HFMA news, **Apr.-Dec.** 16
People, **Apr.** 116; **May** 108; **June** 118; **July** 128; **Sept.** 94; **Nov.** 110; **Dec.** 94
Chapter Chatter, **Jan.** 84; **Feb.** 82; **Mar.** 100
Graham L. Davis Awards, **Jan.** 78; **Feb.** 92; **Mar.** 92; **Apr.** 128; **May** 120; **June** 129; **July** 126; **Aug.** 84; **Sept.** 102; **Oct.** 76; **Nov.** 108; **Dec.** 98

AUTHORS

Abrami, Patrick F., **June** 44
Achenbach, Susan H., **Aug.** 46
Averill, Richard F., **Aug.** 62
Bartlett, Edward E., Dr.PH, **July** 86
Bayless, Mark E., Ph.D., **Oct.** 38
Bennett, James P., **Sept.** 46
Benz, Philip D., **Dec.** 38
Berglund, Ronald G., **Apr.** 105
Bickett, Patricia A., **Dec.** 44
Block, Lee F., **Dec.** 00
Boling, Michael J., **July** 114
Bourke, John, **Aug.** 50
Bradbury, Robert C., Ph.D., **July** 52
Brewster, Alan C., M.D., **July** 25
Bruton, Peter W., **Apr.** 38
Burik, David, **Feb.** 18; **Apr.** 76; **May** 76
Burnham, Janet, **Dec.** 38
Cauto, Robert, **Oct.** 115
Cerveny, Robert P., Ph.D., **May** 28
Cleverley, William O., Ph.D., **May** 28
Clifford, Loretta, RN, CPA, **Sept.** 30
Cole, Albert, Jr., **Aug.** 24
Coultier, George, **Aug.** 68
Covaleski, Mark A., Ph.D., CPA, **Oct.** 64
Crane-Morgan, Anne, **Nov.** 68
Curry, Patrick J., **July** 119
Dalton, John, **Nov.** 68
Daze, Henry E., **Aug.** 38
deMars Martin, Pamela, **Feb.** 30
Diltz, J. David, Ph.D., **Oct.** 38
Dirsmith, Mark W., Ph.D., CPA, **Oct.** 64
Doody, Michael F., **Jan.-Mar.** 10; **Apr.-Dec.** 12; **July** 102
D'Orazio, Leo Paul, **July** 76
Duvall, Thomas J., **Feb.** 18; **Apr.** 76; **May** 76
Finkler, Steven A., Ph.D., CPA, **Jan.** 16; **Feb.** 64; **Mar.** 72 **Apr.** 90; **May** 90; **June** 76
Francis, Jacqueline M., **Nov.** 60
Franz, Charles R., **Jan.** 50
Friedlob, Alan, **May** 42
Gauss, James W., **Apr.** 28
Gertzen, Thomas E., Ph.D., **Mar.** 34
Gilman, Thomas A., **Nov.** 86
Ginsburg, Debra Ann, **June** 104; **Aug.** 68; **Nov.** 90
Goldschmidt, Nancy B., **July** 76
Greenberg, Ira S., Ph.D., CPA, **Sept.** 81
Greider, George M., **Dec.** 62
Hackett, Karen, CMPA **Aug.** 88; **Sept.** 103; **Oct.** 114; **Nov.** 114; **Dec.** 96
Halberstadt, Donald E., **Dec.** 44
Harris, John P., **Nov.** 80
Heidtman, Myra Morava, **Nov.** 74
Hodges, Joseph T., **July** 70
Holden, Arthur L., **Oct.** 50
Holley, Charles L., DBA, CPA, **Sept.** 58
Homer, Leonard C., **June** 50
Horowitz, Sandra L., **Jan.** 50; **June** 76
Hume, David, CPAM, **Nov.** 50

Continued on page 106

From page 105

Hurwitz, Marc, **Sept.** 78
Inns, J. E., **Mar.** 50
Jacobs, Charles M., **July** 52
Jacobs, Fred A., Ph.D., CPA, **Sept.** 36
Jacobs, Phillip, **Jan.** 50
Jay, Jeffrey R., M.D., **Feb.** 40
Johnson, Kenneth, **May** 104
Kalison, Michael J., **Aug.** 62
Karlinsky, Stewart S., Ph.D., CPA, **Apr.** 80
Keckley, Paul H., Ph.D., **Dec.** 30
Kelliher, Matthew E., **Sept.** 22
Kennedy, O. George, **Dec.** 80
King, Gordon A., **Jan.** 54
Kistner, William G., **Apr.** 122; **May** 124; **June** 106; **July** 116; **Aug.** 70; **Sept.** 80; **Oct.** 100; **Nov.** 90; **Dec.** 82
Kohlman, Herman A., **Mar.** 40; **June-Dec.** 10
Langwell, Kathryn, **May** 42
LeFort, Paul, **June** 32
Lomastro, James A., **June** 66; **Dec.** 54
Long, Paul, **Jan.-Mar.** 8; **Apr.-May** 10
Mancino, Douglas M., **Sept.** 68
Marsh, Peter J., **Nov.** 90
McClure, Walter, Ph.D., **Mar.** 19
McCoy, Jeff, **Oct.** 24
Mendenhall, Stanley, **July** 62
Morris, Daniel C., **July** 119
Nauert, Roger C., **Aug.** 54
Palmer, David, **July** 38
Plomann, Marilyn P., **May** 62; **Sept.** 30; **Nov.** 74
Press, Christopher E., **Dec.** 50
Robbins, Walter A., DBA, CPA, **Sept.** 36
Rossiter, Louis, **May** 42
Sanders, G. Larry, **June** 60
Scalzo, Marlene, **Jan.** 78, 84; **Feb.** 82, 92; **Mar.** 96, 100; **Apr.** 128; **May** 120; **June** 118; **July** 126, 128; **Aug.** 84; **Sept.** 94, 102; **Oct.** 76; **Nov.** 108, 110; **Dec.** 94
Schellinger, Richard, **Oct.** 115
Scutt, Robert C., **May** 66
Shahzad, Nadeem, **Aug.** 71
Smith, Alice E., **July** 96
Smith, Phillip E., **July** 96
Sneider, Richard M., Ph.D., **June** 44
Spencer, Thomas S., **June** 50
Stonehill, Eric, **May** 66
Swenson, Keith, **Aug.** 46
Teitelbaum, Karen C., **Apr.** 28
Thibadoux, Greg M., Ph.D., **Sept.** 81
Thompson, Thomas, **Dec.** 83
Thornton, Teresa Luth, **Jan.** 30
Vergara, Gail Hamity, **Aug.** 50
Wilson, C. Nick, Ph.D., **Aug.** 30
Wolff, August C., **Nov.** 101
Yorde, Robert J., CPA, **Oct.** 98
Zak, Edward J., **Mar.** 50; **May** 104; **July** 114
Zielski, Ken, **Jan.** 96

T H E • G I F T • O F • E X C E L L E N C E

"This journal may be one of the most useful publications to become available to business readers in recent years."
Alfred M. King
MANAGEMENT ACCOUNTING

Each year the sixty best business books are specially selected, reviewed, and summarized for you.

Business Book Review features 10 books in each bimonthly issue.

Each review highlights a book's key ideas, evaluates its usefulness, summarizes the content, and identifies reading strategies.

New Book Buying Service

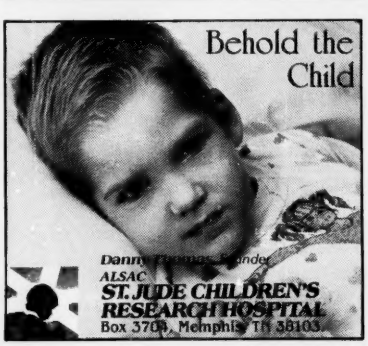
Each trade book reviewed in **BBR** is available to subscribers at a 25% savings off the publisher's suggested retail price. Simply call in your request and purchase those books certain to be of interest to you.

Yes, I would like to take advantage of the $35/year introductory offer extended to HFMA members. I understand that I will receive a 25% discount on any trade book featured in **Business Book Review**.

Name _____
Company _____
Address _____
City _____ State/Zip ____
Phone _____

Send a holiday gift subscription at the same rate to a friend or colleague.

Business Book Review

615 Kirby Ave.
Champaign, IL 61820
217-398-2077

Circle no. 176 on RSC